



MISSOURI DEPARTMENT OF REVENUE  
**APPLICATION FOR EXTENSION  
OF TIME TO FILE**

FORM  
**MO-60**  
(REV. 11-2004)

Enclosure Sequence No. 1040-05  
DLN

**NOTE: INDIVIDUAL INCOME TAX FILERS: IF YOU HAVE AN APPROVED FEDERAL EXTENSION, YOU MAY NOT BE REQUIRED TO FILE THIS FORM. ALSO, YOU MAY NOT BE REQUIRED TO FILE AN EXTENSION IF YOU DO NOT EXPECT TO OWE ADDITIONAL INCOME TAX OR IF YOU ANTICIPATE RECEIVING A REFUND. SEE THE INSTRUCTIONS FOR DETAILS. NOTE: The Missouri extension to file a corporate tax return is now a separate form. See Form MO-7004.**

LAST NAME, FIRST NAME, INITIAL/ESTATE		<b>DEPARTMENT OF REVENUE USE ONLY</b>		M M D D Y Y	
SPOUSE'S LAST NAME, FIRST NAME, INITIAL			ESTATE TAX/DATE OF DEATH		
IN CARE OF NAME (ATTORNEY, GUARDIAN, EXECUTOR, ETC.)			TELEPHONE NUMBER ( )		
ADDRESS (INCLUDE APARTMENT NUMBER OR ROUTE NUMBER)			CITY, STATE, ZIP CODE		

TYPE OF RETURN / EXTENSION (Only one box may be checked below. Separate request must be made for each return or report.)	TAXPAYER IDENTIFICATION NUMBER (Enter the taxpayer's social security number or FEIN below.)	
<p><b>Mail to:</b> <b>MISSOURI DEPARTMENT OF REVENUE</b> <b>P.O. BOX 3400</b> <b>JEFFERSON CITY, MO 65105-3400</b></p> <p><input type="checkbox"/> Individual Income Tax Return, Form MO-1040</p> <p><input type="checkbox"/> Estate Tax Return, Form MO-706</p> <p><input type="checkbox"/> Fiduciary Income Tax Return, Form MO-1041</p> <p><input type="checkbox"/> Partnership Income Tax Return, Form MO-1065</p> <p><b>Note:</b> If filing a composite Form MO-1040, mark individual income tax return box.</p>	Your Social Security Number	
	Spouse's Social Security Number	
	Federal Employer Identification Number (FEIN)	

**YEAR / DATE OF EXTENSION (If based on federal extension, attach a copy of your federal form.)**

Tax Year Beginning \_\_\_\_\_ Tax Year Ending \_\_\_\_\_ An Extension of Time Until \_\_\_\_\_

**TAX PAYMENT SCHEDULE — THIS SCHEDULE MUST BE COMPLETED**

(SEE LINE-BY-LINE INSTRUCTIONS ON BACK) (NOTE: FOR ESTATE TAX, USE ONLY LINES 1 AND 3 BELOW)

1. Tentative amount of the tax for the taxable year .....	1	
2. Total payments and credits (see instructions) .....	2	
3. Balance due (Subtract Line 2 from Line 1). Make remittance payable to the MISSOURI DIRECTOR OF REVENUE BEFORE MAILING — Write your social security number(s) or FEIN on your check or money order .....	3	=

**DEPARTMENT OF REVENUE USE ONLY**

☐ Check this box if a copy of your approved extension is requested. If this extension is denied, you will receive a denial letter.

**DOR USE ONLY**

Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he/she has any knowledge.

SIGNATURE	DATE	PREPARER'S SIGNATURE	DATE
SPOUSE'S SIGNATURE	DAYTIME TELEPHONE	PREPARER'S ADDRESS AND ZIP CODE	FEIN, SSN, OR PTIN

**MAILING ADDRESS: MISSOURI DEPARTMENT OF REVENUE, P.O. BOX 3400, JEFFERSON CITY, MO 65105.**

## INSTRUCTIONS FOR COMPLETING FORM MO-60

### WHO SHOULD FILE A FORM MO-60 — INCOME TAX

Missouri grants an automatic extension of time to file to any individual, partnership, fiduciary, or estate if you filed a Federal extension. You do not need to file a Form MO-60 (Application for Extension of Time to File) **unless:**

- **You expect to owe a tax liability for the period.** Form MO-60 and payment are due on or before the due date of the return.
- **You want a Missouri extension but not a Federal extension.** See “Note” below for exception on individual income tax returns only. Form MO-60 is due on or before the due date of the return. A copy of Form MO-60 must be enclosed with the Missouri return when filed. An approved Form MO-60 extends the due date up to 120 days for the individual, fiduciary, and partnership income tax returns.
- **You seek a Missouri extension exceeding the Federal automatic extension period.** Form MO-60 must be filed on or before the end of the Federal automatic extension period.

You must complete a separate Form MO-60 for each return or report.

**NOTE: Individual income tax returns are not required to file a Form MO-60 if:**

- 1) **You have an approved federal extension. (Enclose a copy of your federal extension when you file your Missouri return.)**  
OR
- 2) **You do not expect to owe additional income tax.**  
OR
- 3) **You anticipate receiving a refund.**

An automatic extension of time to file will be granted until August 15. If you do expect to owe additional individual income tax, you must file Form MO-60. This automatic extension applies to individual income tax returns only.

### WHEN TO FILE — ESTATE TAX

An estate tax extension must be filed within nine months after the date of death.

### WHERE TO FILE

Mail your extension application to: **MISSOURI DEPARTMENT OF REVENUE, P.O. BOX 3400, JEFFERSON CITY, MO 65105-3400.**

### PAYMENT OF TAX

An extension of time to file an income tax or estate tax return does not extend the time for payment of the tax. Unless an extension of time to pay has been granted, an additions to tax of 5% plus interest is charged on the part of the total tax which is not paid by the original due date of the return. The interest rate will be posted on our web site at: **[www.dor.mo.gov/tax](http://www.dor.mo.gov/tax)**. Remittance should be made payable to “Missouri Director of Revenue” and submitted with this application.

### PERIOD OF EXTENSION PAST AUTOMATIC FEDERAL EXTENSION PERIOD.

The Missouri extension equals the extension granted for Federal tax purposes. Longer extensions will not be granted unless sufficient need for such extended period is clearly shown on the MO-60. Extensions past the automatic extension period must be requested on Form MO-60 and filed on or before the date the Federal extension expires. You will be notified by the Department of Revenue only if your request for extension is denied.

### TYPE OF RETURN/EXTENSION

Check the box to indicate the type of return/extension filed. You may only file the extension for one tax type. Separate Form MO-60(s) must be filed for each tax return.

### TAXPAYER IDENTIFICATION NUMBER

Enter the social security number(s) or tax identification number(s) depending on the type of return/extension chosen. Please make sure you enter both a federal tax identification number and/or a Missouri identification number, if appropriate.

### BLANKET AND CONSOLIDATED REQUESTS (INCOME TAX ONLY)

Blanket and consolidated requests for extensions will not be granted. A separate application must be submitted for each return and for each member of an affiliated group filing a consolidated Federal income tax return and not qualifying to file a Missouri consolidated return.

### LINE-BY-LINE INSTRUCTIONS FOR TAX PAYMENT SCHEDULE

(Note: For estate tax, only Lines 1 and 3 apply.)

- Line 1 —** Enter the amount of estimated Missouri tax liability for the taxable year.
- Line 2 —** Enter the total amount of payments and credits. This amount should include:
- Missouri estimated income tax payments
  - Missouri income tax withheld
  - Overpayment applied as a credit
  - Tax credits
  - Credit for income tax paid to another state (See Form MO-CR for further instructions on the completion of other credits.)
- Line 3 —** Subtract Line 2 from Line 1 and enter the result on Line 3. This is the balance of tax due. Enclose your check or money order in this amount made payable to “Missouri Director of Revenue”. Be sure to print your social security number(s) or Federal Employer Identification Number (FEIN) on your check or money order.